



STATE OF MICHIGAN

**Family
Independence
Agency**

Memo

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To: **Jim Nye, Acting Deputy Director for
Service Delivery**

Date: **November 25, 2002**

From: **Rita Barker, Director
Office of Internal Audit**

Subject: **Isabella County FIA Child Care Fund (CCF)
October 1, 2001 through July 31, 2002
Audit #2002-274**

The Office of Internal Audit performed an audit of Isabella County FIA CCF for the period October 1, 2001 through July 31, 2002. The objectives of our audit were to determine if:

1. CCF expenditures and revenues are being properly recorded and reported;
2. documentation supporting CCF expenditures and revenues is maintained;
3. expenditures charged to the CCF are allowable; and
4. CCF casefiles contain required documentation for each client.

Our audit was performed in accordance with Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. The audit was based on policies and procedures outlined in the "Handbook for the Child Care Fund," revised May 2002; the "Outline of the Annual Child Care Fund Plan and Budget Guidelines;" the County Accounting Manual, and the Children's Foster Care Manual.

Based on our audit, we concluded that the CCF expenditures and revenues were proper, accurate, documented, and reported on the FIA-206B (Monthly Report on Child Care Fund) in accordance with established policies and procedures.

Please contact me if you have questions concerning this audit.

c: M. Jasonowicz
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